County offices of education (i.e., county superintendent of schools offices) perform various activities in support of school districts or other educational entities, including, but not limited to, the following:

> a. Coordination activities and professional services, such as supervision of instruction, health, guidance, attendance, and school library services (*Education Code* Section 1700 et seq.)
> b. Financial services (*Education Code* Section 41200 et seq.)
> c. Credential services (*Education Code* Section 44330)

The following examples of coding address the unique roles of county offices of education (COEs).

Example 1: COE financial office processes districts' payroll.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	0000	0	8600	7200	2400	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 0000 is for Unrestricted Resources.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 7200 is Other General Administration.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

Example 2: COE processes internal payroll.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	7200	2400	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 0000 is Unrestricted Resources.
- Project Year is not required in this example.
- Goal 0000 is Undistributed.
- Function 7200 is Other General Administration.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

Example 3: COE reviews district budget for solvency and for compliance with state Criteria and Standards (*Education Code* Section 42127 et seq).

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	0500	0	8600	7200	2300	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 0500 is a locally defined resource to track COE Fiscal Oversight funding.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 7200 is Other General Administration.
- Object 2300 is Classified Supervisors' and Administrators' Salaries.
- School is not required.

Example 4: COE administers Tobacco Use Prevention Education (TUPE) program for school districts in the county.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	6680	0	8600	2100	1200	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 6680 is TUPE: COE Administrative Grants.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts. The role of the COE is administrative and not directly involved with the instruction of students. The districts themselves are implementing the TUPE curriculum.
- Function 2100 is Supervision of Instruction because the COE is assisting the districts with their TUPE program; it is not a part of the COE's own administration.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

Example 5: COE holds annual math, spelling, and language arts contests for the school districts' students.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	0000	0	4900	4000	4300	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 0000 is Unrestricted Resources.
- Project Year is not required in this example.
- Goal 4900 is Other Supplementary Education (county office). This goal is for services the COE provides directly to students of other districts who are not on COE attendance rolls.
- Function 4000 is Ancillary Services.
- Object 4300 is Materials and Supplies.
- School is not required.

Use of an *italicized* account code is optional.   December 2002

162

Example 6: COE employs nurses who go to Direct Service Districts to provide nursing care to the students.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	0000	0	8600	3140	1200	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 0000 is Unrestricted Resources.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 3140 is Health Services.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

Example 7: COE has an assistant superintendent in charge of curriculum who works with LEA teachers and curricula experts to coordinate programs between school districts. This superintendent is not primarily involved with COE general administration.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	0000	0	8600	2100	1300	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 0000 is Unrestricted Resources.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 2100 is Supervision of Instruction; the COE is assisting the school districts with their instructional programs.
- Object 1300 is Certificated Supervisors' and Administrators' Salaries.
- School is not required.

Example 8: COE receives funding to operate a county community school based on the attendance of COE students.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	2420	0	3500	1000	1100	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 2420 is County Community Schools.
- Project Year is not applicable in this example.
- Goal 3500 is County Community Schools.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 9: COE receives funding to operate a Cal-SAFE County Classroom Program.

Fund/Group	Resource	Project Year	Goal	Function	Object	School
01	6093	0	3100	1000	1100	000

- Fund 01 is the County School Service Fund (or General Fund).
- Resource 6093 is Cal-SAFE County Classroom Program.
- Project Year is not applicable in this example.
- Goal 3100 is Alternative Schools.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

Use of an *italicized* account code is optional.   December 2002

164